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UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

GOLDEN WEST FORECLOSURE SERVICE, )	Case No. C-14-2154-WHO
INC., a CALIFORNIA CORPORATION, )	
Plaintiff, )	STIPULATION TO REMAND CASE
v. )	
3066 MARKET STREET, LL, et al., )	
Defendants. )	

The parties stipulate as follows:

1. Defendant, the United States, removed this case from the Superior Court of California on May 9, 2014, as case number CGC-14-538585.

2. The facts contained in this stipulation are not intended to be binding, except that defendant the United States disclaims an interest in the proceeds from the sale of real property that was sold and is the subject of this action.

3. Because this case involves property that the IRS may claim an interest, the United States removed the case from state court as there was a federal claim related to the federal tax lien on the

1 subject property. The action was removed by defendant the United States of America pursuant to 28  
2 U.S.C. §§ 1442(a)(1) and 1444.

3 4. Since the removal was filed, counsel for the United States has discussed this action with  
4 plaintiffs' counsel. The United States' claim to the proceeds from the real property sale is the sole basis  
5 for federal jurisdiction. In addition, it appears as though there may be significant or numerous state law  
6 issues and the United States hereby disclaims an interest in the property at issue in this case. For that  
7 reason, it the state law issues are more predominant and the there is no federal issue that would permit  
8 federal jurisdiction over this case.

9 5. Based on the foregoing, the parties agree that this case should be remanded the County of  
10 San Francisco Superior Court, and any pending hearing in this Court should be vacated.

11 DATED: August 15, 2014

Respectfully submitted,

12 MELINDA HAAG  
United States Attorney

13 \_\_\_\_\_/s/\_\_\_\_\_  
14 THOMAS M. NEWMAN  
Assistant United States Attorney  
Tax Division

15 \_\_\_\_\_/s/\_\_\_\_\_  
16 CHERYL ROUSE  
17 Attorney for Plaintiff GOLDEN WEST  
18 FORECLOSURE SERVICE, INC.

19 **ORDER**

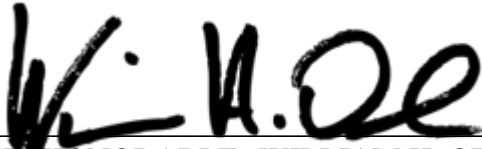
20 Based on the parties' stipulation, the Court finds that the issues in this case arise predominantly  
21 under state law. A district court may decline to exercise supplemental jurisdiction where "the district  
22 court has dismissed all claims over which it has original jurisdiction." *See* 28 U.S.C. § 1367(c)(3); *see*  
23 *also Bryant v. Adventist Health System/West*, 289 F. 3d 1162, 1169 (9th Cir. 2002) (holding where  
24 district court grants judgment on federal claims, district court, pursuant to § 1367(c)(3), may properly  
25 decline to exercise supplemental jurisdiction over remaining state law claims). Further, a district court  
26 may decline to exercise supplemental jurisdiction over claims that "substantially predominate[ ] over the  
27 claim or claims over which the district court has original jurisdiction." *See* 28 U.S.C. § 1367(c)(2). The  
28 Court **DECLINES** to exercise supplemental jurisdiction over the remaining state law claims.

1 Accordingly, the above-titled action is hereby REMANDED in its entirety to the Superior Court  
2 of California, in and for the County of San Francisco, and the Clerk is DIRECTED to transfer forthwith  
3 the instant order, at the following address:

4 Clerk, Superior Court of California  
5 County of San Francisco  
6 400 McAllister St.  
7 San Francisco, CA 94102-4515

8 IT IS SO ORDERED.

9 DATED: August 18, 2014

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11 THE HONORABLE WILLIAM H. ORRICK  
12 United States District Judge  
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